

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA	:	S2 23 Cr. 004 (JHR)
	:	S5 23 Cr. 004 (JHR)
- v. -	:	
	:	Proposed Order of
MARTIN HANDLER,	:	<u>Restitution</u>
	:	
Defendant.	:	
	:	
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Upon the application of the United States of America, by its attorney, Damian Williams, United States Attorney for the Southern District of New York, Catherine Ghosh, Stephanie Simon, and Daniel H. Wolf, Assistant United States Attorneys, of counsel; the presentence investigation report; the defendant's convictions on Counts Three, Five, and Seven of Indictment S2 23 Cr. 004, and Count One of Information S5 23 Cr. 004; and all other proceedings in this case, it is hereby ORDERED that:

I. Amount of Restitution

1. MARTIN HANDLER, the defendant, shall pay restitution in the total amount of \$1,156,068.10, pursuant to 18 U.S.C. § 3663A, to the Administration for Children and Families, a component of the U.S. Department of Health and Human Services ("HHS"), to be provided by the Clerk of Court to HHS within 30 days of receiving such payment at the following address:

Program Support Center, Financial Management Portfolio
U.S. Department of Health and Human Services
5600 Fishers Lane
Mailstop 08N108A
Rockville, MD 20857

2. MARTIN HANDLER, the defendant, shall also pay restitution of \$740,000 to the Internal Revenue Services ("IRS"), pursuant to 18 U.S.C. §§ 3663, 3663A, and 3664. Credit

against this restitution amount will be given for the defendant's payment of \$740,000 to the IRS made prior to sentencing, as verified by the United States Attorney's Office.

3. Upon advice by the United States Attorney's Office of a change of address of a victim, the Clerk of Court is authorized to send payments to the new address without further order of this Court.

II. Joint and Several Liability

4. The total restitution amount owed by the defendant to HHS is \$1,156,068.10, of which the defendant is solely responsible to pay \$1,107,849.70. The remaining portion of restitution to HHS—specifically, \$48,218.40—is joint and several with the following defendant in the following case: CHARMANE WONG, S3 23 Cr. 004 (JHR). The defendant's liability to pay restitution shall continue unabated until either the defendant has paid the full amount of restitution ordered herein, or HHS has recovered the total amount from the restitution paid by the defendant and WONG.

5. The restitution to the IRS is not joint and several with other defendants or with others not named herein.

III. Schedule of Payments

6. Pursuant to 18 U.S.C. § 3664(f)(2), in consideration of the financial resources and other assets of the defendant, including whether any of these assets are jointly controlled; projected earnings and other income of the defendant; and any financial obligations of the defendant; including obligations to dependents, the defendant shall pay restitution in the manner and according to the schedule that follows: the total amount of restitution is due and payable immediately, pursuant to 18 U.S.C. § 3572(d)(1), upon entry of this judgment.

7. This schedule is without prejudice to the Government taking enforcement actions, pursuant to 18 U.S.C. § 3613, to the extent warranted.

IV. Payment Instructions

8. MARTIN HANDLER, the defendant, shall make restitution payments by certified check, money order, or online. Instructions for online criminal debt payments are available on the Clerk of Court's website at <https://nysd.uscourts.gov/payment-information#PaymentofCriminalDebt>. Checks and money orders shall be made payable to the "SDNY Clerk of Court" and mailed or delivered to: United States Courthouse, 500 Pearl Street, New York, New York 10007 - Attention: Cashier, as required by 18 U.S.C. § 3611. HANDLER shall write his name and the docket number of this case on each check or money order.

V. Change in Circumstances


9. MARTIN HANDLER, the defendant, shall notify, within 30 days, the Clerk of Court, the United States Probation Office (during any period of probation or supervised release), and the United States Attorney's Office, 86 Chambers Street, 3rd Floor, New York, New York 10007 (Attn: Financial Litigation Program) of (1) any change of the defendant's name, residence, or mailing address or (2) any material change in the defendant's financial resources that affects the defendant's ability to pay restitution in accordance with 18 U.S.C. § 3664(k).

VI. Term of Liability

10. The liability of MARTIN HANDLER, the defendant, to pay restitution shall terminate on the date that is the later of 20 years from the entry of judgment or 20 years after the defendant's release from imprisonment, as provided in 18 U.S.C. § 3613(b). Subject to the time limitations in the preceding sentence, in the event of the death of the defendant, the defendant's estate will be held responsible for any unpaid balance of the restitution amount, and any lien filed

pursuant to 18 U.S.C. § 3613(c) shall continue until the estate receives a written release of that liability.

SO ORDERED:



HONORABLE JENNIFER H. REARDEN
UNITED STATES DISTRICT JUDGE
SOUTHERN DISTRICT OF NEW YORK

10/7/2024
DATE